

HOUSE BILL No. 1107

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-12-5; IC 6-8.1-9-5.

Synopsis: Designation of tax refund for cancer research. Establishes the Barry J. Brumer cancer research account within the Indiana health care account. Provides that a taxpayer may designate all or a part of the taxpayer's state income tax refund to be paid over to the Barry J. Brumer cancer research account.

Effective: Upon passage.

Hasler

January 7, 2003, read first time and referred to Committee on Ways and Means.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

HOUSE BILL No. 1107

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 4-12-5-3, AS AMENDED BY P.L.291-2001,
2 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 3. (a) The Indiana health care account is
4 established within the Indiana tobacco master settlement agreement
5 fund for the purpose of promoting the health of the citizens of Indiana.
6 The account consists of:

7 (1) amounts, if any, that another statute requires to be distributed
8 to the account from the Indiana tobacco master settlement
9 agreement fund;

10 (2) appropriations to the account from other sources; and

11 (3) grants, gifts, and donations intended for deposit in the
12 account, **including amounts designated to the Barry J. Brumer**
13 **cancer research account under IC 6-8.1-9-5.**

14 (b) The account shall be administered by the budget agency. Money
15 in the account at the end of the state fiscal year does not revert to the
16 state general fund but remains available for expenditure.

17 SECTION 2. IC 4-12-5-4, AS AMENDED BY P.L.291-2001,



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SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. Subject to appropriation by the general assembly, review by the budget committee, and approval by the budget agency, the auditor of state shall distribute money from the account to public or private entities or individuals for the implementation of programs concerning one (1) or more of the following purposes:

- (1) The children's health insurance program established under IC 12-17.6.
- (2) **Cancer research**, cancer detection tests and cancer education programs.
- (3) Heart disease and stroke education programs.
- (4) Assisting community health centers in providing:
 - (A) vaccinations against communicable diseases, with an emphasis on service to youth and senior citizens;
 - (B) health care services and preventive measures that address the special health care needs of minorities (as defined in IC 16-46-6-2); and
 - (C) health care services and preventive measures in rural areas.
- (5) Promoting health and wellness activities.
- (6) Encouraging the prevention of disease, particularly tobacco related diseases.
- (7) Addressing the special health care needs of those who suffer most from tobacco related diseases, including end of life and long term care alternatives.
- (8) Addressing minority health disparities.
- (9) Addressing the impact of tobacco related diseases, particularly on minorities and females.
- (10) Promoting community based health care, particularly in areas with a high percentage of underserved citizens, including individuals with disabilities, or with a shortage of health care professionals.
- (11) Enhancing local health department services.
- (12) Expanding community based minority health infrastructure.
- (13) Other purposes recommended by the Indiana health care ~~trust~~ **fund account** advisory board established by section 5 of this chapter.

SECTION 3. IC 4-12-5-4.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 4.5. (a) There is established the Barry J. Brumer cancer research account within the Indiana health care account.**



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(b) The purpose of the Barry J. Brumer cancer research account is:

- (1) to receive money from income tax refunds designated to be paid over to the Barry J. Brumer cancer research account under IC 6-8.1-9-5; and
- (2) to provide a source of money to be appropriated and distributed under section 4 of this chapter for cancer research programs.

SECTION 4. IC 6-8.1-9-5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) As used in this section, "the Barry J. Brumer cancer research account" refers to the account established within the Indiana health care account by IC 4-12-5-4.5.

(b) An individual who files an individual income tax return and who is entitled to a refund from the department of state revenue because of the overpayment of income tax for a taxable year may designate on the individual's annual state income tax return that either a specific amount or all of the refund to which the individual is entitled shall be paid over to the the Barry J. Brumer cancer research account. If the amount the individual designates to the Barry J. Brumer cancer research account is more than the refund to which the individual is entitled, all of the individual's refund shall be paid over to the Barry J. Brumer cancer research account.

(c) A husband and wife who file a joint income tax return and who are entitled to a refund from the department of state revenue because of the overpayment of income tax for a taxable year may designate on their annual state income tax return that either a specific amount or all of the refund to which the husband and wife are entitled shall be paid over to the Barry J. Brumer cancer research account. If the amount the husband and wife designate to the Barry J. Brumer cancer research account is more than the refund to which the husband and wife are entitled, all of the refund to which they are entitled shall be paid over to the Barry J. Brumer cancer research account.

(d) If an individual or a husband and wife who designate a donation to the Barry J. Brumer cancer research account under this section also designate a donation to the nongame fund under section 4 of this chapter, the department shall first apply the refund to the payment of the donation to the nongame fund. The balance, if any, of the refund remaining after payment of the donation to the nongame fund shall be applied to payment of the donation made by the individual or the husband and wife under



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1 this section to the Barry J. Brumer cancer research account.

2 (e) The budget agency, in conjunction with the state department
3 of health, shall provide a written description of the purposes of the
4 Barry J. Brumer cancer research account. The department of state
5 revenue shall include the description provided under this
6 subsection in the instructions for the preparation of the individual
7 income tax return issued by the department.

8 SECTION 5. [EFFECTIVE UPON PASSAGE] IC 6-8.1-9-5 , as
9 added by this act, applies to taxable years beginning after
10 December 31, 2002.

11 SECTION 6. An emergency is declared for this act.

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